



Treasury Financial Manual

TRANSMITTAL LETTER NO. S2 98-01

VOLUME NO. I

TO: HEADS OF GOVERNMENT DEPARTMENTS, AGENCIES, AND OTHERS
CONCERNED

SUBJECT: U.S. GOVERNMENT STANDARD GENERAL LEDGER

1. PURPOSE

This letter notifies Federal agencies of changes to the U.S. Government Standard General Ledger (SGL). In particular, it identifies attributes of SGL accounts that agencies are required to capture in their financial systems and report upon to the Treasury and the Office of Management and Budget (OMB).

These attributes will be used with budgetary SGL accounts for the first time for yearend reporting of fiscal year 1999 financial data. This reporting fulfills requirements of the FMS 2108, Yearend Closing Statement, the SF 133, Report on Budget Execution, and much of the prior year column of the Program and Financing Schedule in the President's Budget.

A new system to collect this data, Federal Agencies Centralized Trial-balance System (FACTS II), is currently under development.

Note: The current system for proprietary reporting, FACTS, will continue to be used.

2. CHANGES TO THE SGL

Agencies should update their copies of the SGL, I TFM S2, by inserting the attachments listed below at the end of Section IV, Data Elements/Subaccounts and Definitions.

Attachment 1, Entity Relationship Diagram. This attachment shows the relationship between entities or groups of data. It includes OMB Budget Formulation Accounts, Treasury Appropriation/Fund Symbols, SGL Accounts and related attributes, and financial data reported by Federal agencies to OMB and Treasury. The diagram shows the relationships between (1) information published in the President's Budget and the Treasury Annual Report - Appendix, and (2) detailed data captured in agency financial systems and summaries of these data presented in OMB and Treasury publications.

Attachment 2, Entity Definition Report. This attachment provides definitions and business rules for all entities.

Attachment 3, Attribute Definition Report. This attachment provides definitions and related information for all attributes associated with each entity. Agencies will report upon those attributes described in the detailed financial information entity (pages 3-13 to 3-18).

Attachment 4, Map from FMS 2108 to FACTS II Data Attributes.

Attachment 5, Map from SF 133 to FACTS II Data Attributes.

Attachment 6, Map from Budget Program and Financing (P&F) Schedule to FACTS II Data Attributes.

3. EFFECTIVE DATE

The effective date is October 1, 1998.

4. REFERENCES

The following reference material contains additional guidance:

OMB Circular No. A-34, Instructions on Budget Execution, November 7, 1997. Call 202-395-7332 to obtain a copy.

OMB Circular No. A-11, Preparation and Submission of Budget Estimates, June 23, 1997. Call 202-395-7332 to obtain a copy.

ITFM 2-4200, Agency Reports on Unexpended Balances of Appropriations and Funds (FMS Form 2108: Yearend Closing Statement). Call 202-874-9939 to obtain a copy.

JFMIP Framework for Federal Financial Management Systems, January 1995. Call 202-512-9209 to obtain a copy.

JFMIP Core Financial Management System Requirements, September 1995. Call 202-512-9209 to obtain a copy.

Related information is available on the SGL home page.

<http://www.fms.treas.gov/ussgl>

<http://www.whitehouse.gov/WH/EOP/omb>

5. INQUIRIES

Questions should be directed to your agency's SGL Board representative or:

Financial Standards and Reporting Division
Financial Management Service
Department of the Treasury
Prince George's Metro Center II
3700 East West Highway
Hyattsville, MD 20782
(Telephone No. 202-874-9980)



Date: April 2, 1998

Richard L. Gregg
Commissioner

Attachments